

EXHIBIT A

Time Detail



**McDermott
Will & Emery**

Invoice: 3983494
Client: 125264

02/21/2025

Big Lots, Inc. Creditors' Committee
N/A
Wilmington, DE

For Services Rendered in Connection with:

Matter: 0011 Big Lots Unsecured Creditors' Committee

Task / Date	Desc. / Name	Hours	Amount	Description
B110 01/03/25	Case Administration E. Shereff	0.40	508.00	Analyzed newest docket filings (.4).
B110 01/04/25	Case Administration N. Rowles	0.20	289.00	Correspondence with FTI team and D. Azman re budget matters (.2).
B110 01/06/25	Case Administration C. Catanese	0.40	458.00	Participate in call with MWE, CS, and FTI teams re case strategy (.4).
B110 01/06/25	Case Administration N. Rainey	0.30	165.00	Correspond with S. Cushman re LEDES file re MWE's second monthly fee application (.1); email transmission and correspondence with the US Trustee's office to provide same (.2).



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Task / Date	Desc. / Name	Hours	Amount	Description
B110 01/07/25	Case Administration N. Rowles	0.50	722.50	Review recent docket filings, including multiple motions for payment of administrative claims (.5).
B110 01/08/25	Case Administration K. Going	1.40	2,604.00	Review pleadings related to critical vendor and admin expenses (1.4).
B110 01/09/25	Case Administration E. Shereff	0.20	254.00	Analyzed updates to docket (.2).
B110 01/09/25	Case Administration N. Rowles	0.30	433.50	Review objection to motion to extend period to assume or reject leases (.3).
B110 01/10/25	Case Administration N. Rowles	0.20	289.00	Review correspondence with Committee professionals re Committee's position on Debtors' motion to extend period to assume or reject leases and motion to extend exclusivity periods (.2).
B110 01/17/25	Case Administration E. Shereff	0.20	254.00	Review docket for relevant new entries (.2).



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B110 01/20/25	Case Administration K. Going	0.70	1,302.00	Review and respond to internal emails regarding hearing and GB issues (.7).
B110 01/24/25	Case Administration N. Rowles	0.30	433.50	Review recent filings, including orders regarding lease sale and termination matters (.2); correspondence with Cole Schotz team re McDermott third monthly fee statement (.1).
B110 01/24/25	Case Administration E. Shereff	0.20	254.00	Reviewed updates to docket (.2).
B110 01/26/25	Case Administration N. Rowles	0.80	1,156.00	Review stipulation between Debtors and Gateway regarding Gateway's motions to compel (.3); reveiw other docket filings, including motions for payment of administrative expenses, declarations from ordinary course professionals, and pleadings related to various motions to compel (.5).
B110 01/29/25	Case Administration N. Rowles	0.60	867.00	Review docket filings, including post-closing designation notices, notices of appeal, fee applications, and motions for payment of administrative expense claims (.6).



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B110 01/31/25	Case Administration E. Shereff	0.10	127.00	Analyze updated docket (.1).
B130 01/01/25	Asset Disposition N. Rowles	6.00	8,670.00	Revise draft APA (3.1); correspondence with MWE and Cole Schotz teams re same (.2); revise draft sale order (1.9); correspondence with MWE and Cole Schotz teams re same (.3); correspondence with Davis Polk team re sale order and APA (.2); correspondence with MWE and Cole Schotz teams re GBRP comments re same (.3).
B130 01/01/25	Asset Disposition S. Lutkus	0.90	1,642.50	Review draft revised APA and sale order (.7); multiple e-mail messages with MWE and Cole Schotz teams re matters relevant to same (.2).
B130 01/02/25	Asset Disposition N. Rowles	1.20	1,734.00	Review revised sale order filed under COC (.6); review revised APA filed under COC (.4); correspondence with Debtors' counsel re same (.1); correspond with MWE and Cole Schotz teams re same (.1).
B130 01/03/25	Asset Disposition S. Lutkus	0.20	365.00	Review E-mail correspondence to committee re Nexus motion to compel (.1); multiple follow-up e- mail messages with MWE and Cole Schotz teams re matters relevant to same (.1).



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B130 01/03/25	Asset Disposition K. Going	1.10	2,046.00	Review Nexus motion for administrative expense claims (.6); internal discussion regarding same (.5).
B130 01/04/25	Asset Disposition N. Rowles	0.30	433.50	Review sale order and APA entered by the Court (.3).
B130 01/05/25	Asset Disposition N. Rowles	0.50	722.50	Review Nexus motion to compel performance under APA and declaration in support of same (.5).
B130 01/07/25	Asset Disposition K. Going	1.40	2,604.00	Team discussions on administrative costs, stub rent and Nexus reply (1.0); correspondence with DPW regarding same (.4).
B130 01/07/25	Asset Disposition N. Rowles	0.60	867.00	Review APA in connection with creditor inquiries re sale mechanics (.6).
B130 01/07/25	Asset Disposition C. Catanese	0.30	343.50	Participate in meeting with MWE, CS and Debtors re HQ sale (.3).



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B130 01/08/25	Asset Disposition K. Going	0.80	1,488.00	Internal discussion about Nexus motions and review same (.8).
B130 01/08/25	Asset Disposition E. Shereff	0.50	635.00	Analyze Nexus' motion to compel and accompanying documents (.5).
B130 01/08/25	Asset Disposition N. Rowles	0.10	144.50	Teleconference with counsel to landlord re GBRP sale (.1).
B130 01/09/25	Asset Disposition N. Rowles	1.10	1,589.50	Conversation with J. Taurig, counsel to vendors and landlords, re GBRP sale (.2); review GBRP APA in connection with inquiries re same (.5); participate in teleconference with Debtors' counsel re sale of headquarters (.4).
B130 01/10/25	Asset Disposition N. Rowles	0.30	433.50	Review FTI updates regarding call with Alix regarding GBRP sale (.3).
B130 01/12/25	Asset Disposition N. Rowles	0.80	1,156.00	Review email correspondence and documents related to Alix partners update on GBRP sale (.8).



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B130 01/13/25	Asset Disposition D. Azman	0.50	880.00	Develop strategy re Nexus motion (.5).
B130 01/14/25	Asset Disposition S. Lutkus	0.90	1,642.50	Receipt and review of debtor draft objection to Nexus motions to compel (.8); multiple e-mail messages from/to Cole Schotz team re matters relevant to same, Committee joinder (.1).
B130 01/14/25	Asset Disposition N. Rowles	1.70	2,456.50	Review Debtors' objection to Nexus motions to compel (1.1); review Committee's joinder to same (.2); prepare for (.1) and participate in call with Committee professionals re same and re negotiations updates (.3).
B130 01/15/25	Asset Disposition K. Going	0.50	930.00	Call regarding Nexus proposal (.5).
B130 01/16/25	Asset Disposition S. Lutkus	0.30	547.50	Receipt and review/analysis re Nexus settlement offer (.2); multiple follow up e-mail messages with MWE and Cole Schotz teams in connection with same (.1).
B130 01/16/25	Asset Disposition N. Rowles	0.70	1,011.50	Review notices of appeals of sale order (.3); review updates from Cole Schotz team re negotiations surrounding Nexus motions to compel (.4).



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B130 01/19/25	Asset Disposition S. Lutkus	0.50	912.50	Review/analysis of draft Debtor stipulation with Nexus (.4); multiple e-mail messages with MWE, Cole Schotz and FTI teams re matters relevant to same, GBRP sale (.1).
B130 01/25/25	Asset Disposition N. Rowles	0.40	578.00	Review transcript from January 21 hearing in connection with inquiry re GBRP sale in connection with same (.2); correspondence with MWE and Cole Schotz teams re same (.2).
B130 01/30/25	Asset Disposition N. Rowles	1.80	2,601.00	Review asset purchase agreement in connection with creditor inquiry re same (.9); review designation notices in connection with same (.5); review recent docket filings (.4).
B130 01/30/25	Asset Disposition S. Lutkus	0.20	365.00	Receipt and cursory review of Hello Sofa/Franklin Corp. notice of appeal of sale order (.2).
B130 01/31/25	Asset Disposition S. Lutkus	0.20	365.00	Review/analysis of FTI e-mail update re matters relevant to GOB sale process, sale of Debtors' headquarters, and general case administration matters (.2).
B140 01/23/25	Relief from Stay/Adequate Protection Proceedings S. Lutkus	0.60	1,095.00	Multiple e-mail messages with Cole Schotz team re matters relevant to Ashley Furniture lift stay motion (.2); review/analysis of background documentation relevant to same (.4).



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B150 01/03/25	Mtgs/Communications w/Creditor K. Going	0.60	1,116.00	Internal correspondence regarding motion to convert and update to UCC (.6).
B150 01/05/25	Mtgs/Communications w/Creditor N. Rowles	1.10	1,589.50	Revise minutes from 12/27 Committee meeting (.9); correspondence with C. Catanese re same (.2).
B150 01/05/25	Mtgs/Communications w/Creditor C. Catanese	4.50	5,152.50	Draft and revise minutes re December 17/27 Committee meetings (4.5).
B150 01/06/25	Mtgs/Communications w/Creditor K. Going	0.40	744.00	Participate in team meeting regarding next steps and UCC meeting (.4).
B150 01/06/25	Mtgs/Communications w/Creditor S. Lutkus	0.70	1,277.50	Participate in regular weekly Committee professionals' call with MWE, Cole Schotz and FTI teams (.5); e-mail correspondence with counsel to unsecured creditor re creditor status query (.2).
B150 01/06/25	Mtgs/Communications w/Creditor N. Rowles	2.00	2,890.00	Revise minutes from 12.17.24 Committee meeting (.5); revise minutes from 12.27.24 Committee meeting (.5); participate in call with Committee professionals in preparation for 1.7.25 Committee meeting (.4); draft Committee email



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				update and agenda for 1.7.25 Committee meeting (.2); correspondence with Committee chair re same (.1); correspondence with Committee re same (.1); email correspondence with Cole Schotz team related to creditor inquiry (.2).
B150 01/06/25	Mtgs/Communications w/Creditor D. Azman	0.50	880.00	Attend weekly professionals call (.5).
B150 01/07/25	Mtgs/Communications w/Creditor N. Rowles	1.60	2,312.00	Prepare for Committee call (.6); review notes from Dec. 30-31 hearing in connection with same (.5); participate in Committee meeting (.5).
B150 01/07/25	Mtgs/Communications w/Creditor C. Catanese	1.00	1,145.00	Conference with MWE, CS, FTI team re weekly Committee meeting (.1); participate in weekly Committee meeting with MWE, FTI, CS teams (.6); revise notes re same (.3).
B150 01/07/25	Mtgs/Communications w/Creditor D. Azman	1.00	1,760.00	Prepare for weekly UCC call (.3); attend same (.7).
B150 01/11/25	Mtgs/Communications w/Creditor C. Catanese	3.00	3,435.00	Draft and revise minutes re January 7 Committee meeting (3.0).



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B150 01/12/25	Mtgs/Communications w/Creditor N. Rowles	1.30	1,878.50	Revise minutes from Jan. 8, 2025 Committee meeting (.7); begin drafting Committee update regarding recent docket filings and professionals' recommendations re same (.6).
B150 01/13/25	Mtgs/Communications w/Creditor C. Catanese	0.50	572.50	Participate in weekly professionals call with MWE, CS, FTI teams re case strategy (.4); revise notes re same (.1).
B150 01/13/25	Mtgs/Communications w/Creditor N. Rowles	1.60	2,312.00	Participate in call with Committee professionals re key case issues and updating Committee with respect to same (.3); draft update to Committee (.6); correspondence with McDermott and Cole Schotz teams regarding negotiations updates and comments to draft email (.3); revise Committee email in accordance with same (.3); email Committee (.1).
B150 01/13/25	Mtgs/Communications w/Creditor S. Lutkus	0.50	912.50	Participate in regular weekly Committee professionals' call (.3); multiple e-mail messages with MWE and Cole Schotz teams re matters relevant to Committee e-mail update in lieu of meeting (.2).
B150 01/14/25	Mtgs/Communications w/Creditor S. Lutkus	0.30	547.50	Participate in regular weekly Committee professionals' call (.3).



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B150 01/14/25	Mtgs/Communications w/Creditor C. Catanese	0.30	343.50	Participate in professional call with MWE, CS, FTI teams re case strategy (.3).
B150 01/15/25	Mtgs/Communications w/Creditor S. Lutkus	0.30	547.50	Multiple internal e-mail messages (with D. Azman, then N. Rowles) re matters relevant to unsecured creditor query (.3).
B150 01/20/25	Mtgs/Communications w/Creditor N. Rowles	0.40	578.00	Draft update email to Committee (.3); correspondence with MWE and FTI teams re same (.1).
B150 01/20/25	Mtgs/Communications w/Creditor S. Lutkus	0.70	1,277.50	Participate in regular weekly Committee professionals' call with MWE, Cole Schotz and FTI teams (.3); follow up telephone conference with N. Rowles re matters relevant to key issues and work streams arising out of same (.2); multiple follow-up e-mail messages with MWE and Cole Schotz teams re matters relevant to Committee e-mail update (.2).
B150 01/20/25	Mtgs/Communications w/Creditor C. Catanese	0.30	343.50	Participate in meeting with MWE, CS, FTI teams re case strategy (.3).



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B150 01/21/25	Mtgs/Communications w/Creditor C. Catanese	0.20	229.00	Participate in meeting with MWE, CS, FTI teams re case strategy (.2).
B150 01/27/25	Mtgs/Communications w/Creditor K. Going	0.30	558.00	UCC team call regarding case update and UCC update (.3).
B150 01/27/25	Mtgs/Communications w/Creditor N. Rowles	0.40	578.00	Conference with Committee professionals re matter updates and cancelation of Committee meeting (.1); review FTI budget update in connection with same (.1); email Committee re same (.2).
B150 01/27/25	Mtgs/Communications w/Creditor C. Catanese	0.10	114.50	Participate in meeting with MWE, CS, FTI team re case strategy (.1).
B150 01/27/25	Mtgs/Communications w/Creditor D. Azman	0.50	880.00	Attend weekly professionals call (.5).
B150 01/28/25	Mtgs/Communications w/Creditor C. Catanese	0.20	229.00	Participate in professionals call with MWE, CS, FTI teams (.2).



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B150 01/28/25	Mtgs/Communications w/Creditor S. Lutkus	0.30	547.50	Participate in regular weekly Committee professionals' call (.3).
B150 01/29/25	Mtgs/Communications w/Creditor N. Rowles	0.50	722.50	Participate in call with creditor re status of cases (.5).
B155 01/02/25	Court Hearings N. Rowles	1.20	1,734.00	Participate in hearing on form of proposed sale order (1.2).
B155 01/02/25	Court Hearings S. Lutkus	0.90	1,642.50	Attend hearing re matters relevant to finalization of sale order (.9).
B155 01/02/25	Court Hearings K. Going	1.10	2,046.00	Participate in sale hearing (1.1).
B155 01/15/25	Court Hearings N. Rowles	0.30	433.50	Correspondence with M. Solimani re October 25 hearing (.2); correspondence with MNAT team re transcripts re same (.1).



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B155 01/17/25	Court Hearings N. Rowles	0.80	1,156.00	Correspondence with M. Martlipp re Jan. 21 hearing (.2); review items on agenda for Jan. 21 hearing in connection with same (.3); correspondence with K. Going, D. Azman, and S. Lutkus re same (.3).
B155 01/21/25	Court Hearings N. Rowles	3.60	5,202.00	Prepare for (.8) and attend January 21, 2025 hearing (2.8).
B155 01/21/25	Court Hearings C. Catanese	2.50	2,862.50	Attend omnibus hearing (2.5).
B155 01/21/25	Court Hearings S. Lutkus	1.60	2,920.00	Attend hearing on multiple motions for payment of administrative expense claims, motions to compel assumption or rejection of leases, status on Nexus motions to compel (partial attendance) (1.6).
B155 01/21/25	Court Hearings K. Going	1.00	1,860.00	Attend omnibus hearing (1.0).
B160 01/09/25	Fee/Employment Applications N. Rowles	0.20	289.00	Correspondence with FTI and Alix teams re MWE first monthly fee application (.2).



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B160 01/10/25	Fee/Employment Applications D. Hurst	2.90	5,394.00	Review McDermott December time detail for privilege and compliance with local rules (2.9).
B160 01/14/25	Fee/Employment Applications D. Hurst	0.30	558.00	Draft multiple correspondence to D. Azman, K. Going, N. Rowles re preparation of first interim fee application, timing for same (.3).
B160 01/14/25	Fee/Employment Applications N. Rainey	1.30	715.00	Revise MWE's third monthly fee application (1.2); correspond with D. Hurst re same (.1).
B160 01/15/25	Fee/Employment Applications N. Rainey	0.30	165.00	Correspond with D. Hurst re edits to MWE's third monthly fee application (.1); follow-up communications with A. Jackson re same (.2).
B160 01/16/25	Fee/Employment Applications D. Hurst	2.40	4,464.00	Begin to review and revise McDermott December fee application (.8); review revised McDermott December time detail for privilege and compliance with local rules (1.6).
B160 01/16/25	Fee/Employment Applications N. Rowles	0.30	433.50	Email C. Catanese re third monthly fee application (.2); correspondence with D. Hurst re same (.1).



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B160 01/17/25	Fee/Employment Applications D. Hurst	1.40	2,604.00	Review further revised McDermott December time detail for privilege and compliance with local rules (1.3); draft correspondence to N. Rainey re information needed for December fee application (.1).
B160 01/17/25	Fee/Employment Applications N. Rainey	0.90	495.00	Revise MWE's third monthly fee application (.8); correspond with D. Hurst re same (.1).
B160 01/18/25	Fee/Employment Applications D. Hurst	2.70	5,022.00	Continue to review and revise McDermott December fee application (2.7).
B160 01/20/25	Fee/Employment Applications N. Rowles	2.80	4,046.00	Revise C. Catanese task code descriptions for third monthly fee statement (2.5); correspondence with C. Catanese re same (.2); correspondence with D. Hurst re same (.1).
B160 01/20/25	Fee/Employment Applications C. Catanese	3.00	3,435.00	Draft and revise narrative descriptions for MWE fee application (3.0).
B160 01/22/25	Fee/Employment Applications D. Hurst	1.70	3,162.00	Continue to review and revise McDermott December fee application (1.6); draft correspondence to D. Azman, K. Going re same (.1).



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B160 01/23/25	Fee/Employment Applications D. Hurst	0.50	930.00	Draft multiple correspondence to N. Rainey re preparation of filing version of McDermott December fee application (.2); review same (.2); draft multiple correspondence to N. Rowles re filing of McDermott December fee application (.1).
B160 01/23/25	Fee/Employment Applications N. Rowles	0.40	578.00	Review draft monthly fee application (.2); correspondence with D. Hurst re same (.1); correspondence with Cole Schotz team re filing same (.1).
B160 01/23/25	Fee/Employment Applications N. Rainey	0.40	220.00	Finalize MWE's monthly fee application for filing (.3); correspond with D. Hurst re same (.1).
B160 01/24/25	Fee/Employment Applications D. Hurst	0.10	186.00	Draft correspondence to N. Rowles re status of interim fee application (.1).
B160 01/25/25	Fee/Employment Applications D. Hurst	4.80	8,928.00	Review and revise McDermott first interim fee application (4.8).
B160 01/27/25	Fee/Employment Applications D. Hurst	1.40	2,604.00	Draft correspondence to D. Azman, K. Going re McDermott first interim fee application (.1); review and revise McDermott first interim fee application (1.2); draft correspondence to N. Rowles re



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				same (.1).
B160 01/27/25	Fee/Employment Applications N. Rowles	0.50	722.50	Review MWE first interim fee application (.4); correspondence with Cole Schotz team re circulating same to Committee and filing same (.1).
B160 01/31/25	Fee/Employment Applications N. Rowles	0.40	578.00	Review Guggenheim fee application (.2); correspondence with FTI team re same (.2).
B190 01/07/25	Other Contested Matters J. Haims	0.30	604.50	Correspondence about D&O claims, discovery, and strategy (.3).
B190 01/07/25	Other Contested Matters D. Azman	0.50	880.00	Call with Davis Polk re Nexus motions D&O claims (.5).
B190 01/08/25	Other Contested Matters J. Haims	2.00	4,030.00	Analysis re D&O claims investigation (1.7); correspondence with McDermott team regarding same, discovery, and strategy (.3).



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B190 01/08/25	Other Contested Matters S. Lutkus	0.90	1,642.50	Multiple internal e-mail messages (with D. Azman, J. Haims and N. Rowles) re matters relevant to continuation of D&O investigation (.2); retrieve/review/prepare e-mail summary to J. Haims of certain Nexus pleadings relevant to same (.7).
B190 01/08/25	Other Contested Matters E. Shereff	3.20	4,064.00	Review hearing transcript (2.2); meeting with team to discuss next discovery request (.5); call with partner to discuss hearing (.5).
B190 01/08/25	Other Contested Matters N. Rowles	1.70	2,456.50	Review D. Azman emails regarding D&O investigation (.2); correspondence with S. Lutkus re same (.2); multiple correspondence with E. Shereff re same (.3); participate in teleconference with J. Haims and E. Shereff re same (.2); review key case documents in connection with drafting discovery requests (.8).
B190 01/10/25	Other Contested Matters E. Shereff	2.50	3,175.00	Draft seventh set of requests for production (1.3); compile all prior discovery requests into tracker (1.2).
B190 01/12/25	Other Contested Matters J. Haims	0.30	604.50	Correspondence re additional discovery request requests and strategy (.3).



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B190 01/12/25	Other Contested Matters N. Rowles	1.50	2,167.50	Revise draft seventh request for production to be served on Debtors (1.3); correspondence with E. Shereff re same (.2).
B190 01/13/25	Other Contested Matters E. Shereff	1.40	1,778.00	Revise draft requests for production based on feedback (1.1); analyze discovery requests for question re APA drafts (.3).
B190 01/13/25	Other Contested Matters N. Rowles	4.30	6,213.50	Revise draft seventh request for production of documents to be served on Debtors (3.5); correspondence with S. Lutkus re same (.3); in-office conferences with S. Lutkus re same and re key case issues (.5).
B190 01/13/25	Other Contested Matters J. Haims	0.50	1,007.50	Work on D&O claims investigation discovery requests and responses (.5).
B190 01/13/25	Other Contested Matters S. Lutkus	2.20	4,015.00	Review and revise draft requests for production of documents in connection with committee D&O investigation (1.7); multiple e-mail messages with N. Rowles re matters relevant to same (.3); e-mail correspondence with D. Azman re same (.2).



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B190 01/14/25	Other Contested Matters J. Haims	1.00	2,015.00	Continue work on D&O claims investigation discovery requests and responses (1.0).
B190 01/14/25	Other Contested Matters N. Rowles	0.30	433.50	Finalize seventh requests for production in preparation for serving same on Debtors (.2); correspondence with S. Lutkus re same (.1).
B190 01/14/25	Other Contested Matters S. Lutkus	2.20	4,015.00	Review and revise draft seventh request for production directed to debtors (1.6); multiple internal e-mail messages to/from J. Haims and N. Rowles re matters relevant to same (.3); multiple e-mail messages from/to S. Newman (Cole Schotz) in connection with same (.1); prepare e-mail correspondence to Davis Polk serving same (.2).
B190 01/15/25	Other Contested Matters J. Haims	0.50	1,007.50	Continue work on D&O claims investigation discovery requests and responses (.5).
B190 01/15/25	Other Contested Matters S. Lutkus	0.30	547.50	Multiple internal e-mail messages (with D. Azman, K. Going and J. Haims) re matters relevant to Committee seventh request for production of documents directed to Debtors in connection with D&O investigation (.3).



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Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3983494
Invoice Date: 02/21/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B190 01/16/25	Other Contested Matters J. Haims	0.50	1,007.50	Correspondence with McDermott team re D&O claims investigation (.5).
B190 01/16/25	Other Contested Matters N. Rowles	0.30	433.50	Email E. Shereff re preparation for meet and confer with Debtors regarding seventh request for production of documents (.3).
B190 01/16/25	Other Contested Matters E. Shereff	1.20	1,524.00	Gathered data in preparation for meet and confer (.7); prepare for meet and confer (.5).
B190 01/16/25	Other Contested Matters S. Lutkus	0.40	730.00	Review/analysis of multiple notices of appeal (.4).
B190 01/17/25	Other Contested Matters N. Rowles	1.10	1,589.50	Teleconference with S. Lutkus and E. Shereff re participation in meet and confer (.2); participate in meet and confer with DPW team (.4); review notes from same and follow-up correspondence with E. Shereff re same (.3); review DIP default notices in connection with same (.2).



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Big Lots, Inc. Creditors' Committee

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Task / Date	Desc. / Name	Hours	Amount	Description
B190 01/17/25	Other Contested Matters S. Lutkus	0.80	1,460.00	Conference with N. Rowles and E. Shereff re matters relevant to scheduled meet and confer with Davis Polk team in connection with D&O investigation (.3); follow up conference with N. Rowles re matters relevant to same (.1); participate in meet and confer with J. McClammy, M. Brock (both Davis Polk), N. Rowles, and E. Shereff re matters relevant to Committee seventh and second requests for production of documents (.4).
B190 01/17/25	Other Contested Matters E. Shereff	5.60	7,112.00	Draft outline of stalking horse narrative (3.1); organized notes based on meeting (.7); prepare to lead meet and confer (.8); met and conferred with opposing counsel re discovery disputes (.5); team meeting to discuss plan for meet and confer (.5).
B190 01/20/25	Other Contested Matters J. Haims	0.20	403.00	Correspondence with litigation team about D&O investigation, Debtor meet and confer, and strategy (.2).
B190 01/20/25	Other Contested Matters N. Rowles	0.90	1,300.50	Review documents in connection with investigation of claims against directors and officers (.4); participate in call with Committee professionals re matter updates and strategy items (.3); teleconference with S. Lutkus re same (.2).



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Task / Date	Desc. / Name	Hours	Amount	Description
B190 01/21/25	Other Contested Matters J. Haims	1.00	2,015.00	Correspondence with litigation team about D&O investigation, debtor meet and confer, document production, and strategy (1.0).
B190 01/21/25	Other Contested Matters S. Lutkus	0.80	1,460.00	Conference with N. Rowles re matters relevant to outstanding document requests in respect of D&O investigation (.2); review/analysis of background documentation relevant to same (.4); conference with J. Haims re same (.2).
B190 01/21/25	Other Contested Matters E. Shereff	4.10	5,207.00	Legal research into potential D&O claim related to failure of bid (3.6); call re discovery dispute (.5).
B190 01/22/25	Other Contested Matters J. Haims	0.50	1,007.50	Correspondence about D&O investigation, Debtor meet and confer, document production (.5).
B190 01/22/25	Other Contested Matters S. Lutkus	0.20	365.00	E-mail correspondence with D. Azman re matters relevant to outstanding D&O discovery requests (.2).



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Task / Date	Desc. / Name	Hours	Amount	Description
B190 01/22/25	Other Contested Matters E. Shereff	2.90	3,683.00	Search for documents related to inventory threshold (2.7); draft investigation update (.2).
B190 01/23/25	Other Contested Matters E. Shereff	3.60	4,572.00	Investigation into potential D&O claims (3.6).
B190 01/24/25	Other Contested Matters S. Lutkus	0.20	365.00	Multiple e-mail messages with J. Haims, then E. Shereff re matters relevant to outstanding document requests in respect of D&O investigation (.2).
B190 01/24/25	Other Contested Matters E. Shereff	3.90	4,953.00	Continue investigation into D&O claims (3.6); communicate with opposing counsel re discovery dispute (.1); draft notes re same (.2).
B190 01/27/25	Other Contested Matters E. Shereff	7.50	9,525.00	Legal research re director and officer liability (3.8); finalize narrative of stock buybacks using board meeting minutes and agendas (3.7).
B190 01/27/25	Other Contested Matters D. Azman	0.80	1,408.00	Develop strategy re D&O investigation (.8).



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Task / Date	Desc. / Name	Hours	Amount	Description
B190 01/28/25	Other Contested Matters E. Shereff	3.70	4,699.00	Continue D&O investigation (3.7).
B190 01/29/25	Other Contested Matters E. Shereff	6.30	8,001.00	Analyze precedent re investigation issues (.9); review existing documentation for narrative re Nexus deal (1.9); draft email to opposing counsel re discovery issues (.6); revise letter re discovery dispute to opposing counsel (1.1); analyze produced documents for reference in discovery dispute communication (.7); final revisions and circulate email to opposing counsel and local team related to information required related to discovery protocols (.6); meeting re discovery dispute (.5).
B190 01/29/25	Other Contested Matters J. Haims	1.50	3,022.50	Correspondence with litigation team about D&O investigation and Debtor document production (1.5).
B190 01/29/25	Other Contested Matters S. Lutkus	0.30	547.50	E-mail correspondence with E. Shereff re matters relevant to draft correspondence to Davis Polk in connection with outstanding Committee document requests (.2); conference with J. Haims re matters relevant to same (.1).



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Task / Date	Desc. / Name	Hours	Amount	Description
B190 01/30/25	Other Contested Matters J. Haims	0.80	1,612.00	Correspondence about D&O investigation and strategy (.8).
B190 01/30/25	Other Contested Matters D. Valentino	0.80	236.00	Load incoming production set (volume: BIGLOTS007) and update dtSearch, production fields and search term reports (.8).
B190 01/30/25	Other Contested Matters E. Shereff	4.60	5,842.00	Document review of recent production (3.9); managed receipt of production (.7).
B190 01/30/25	Other Contested Matters S. Wright	0.60	357.00	Analyze and prepare supplemental Debtors' production for loading into document review repository (.4); perform quality assurance on data load and release the same for attorney review (.2).
B190 01/30/25	Other Contested Matters S. Lutkus	0.30	547.50	Review e-mail and letter correspondence from M. Brock (Davis Polk) re matters relevant to outstanding Committee discovery requests (.2); e-mail correspondence with E. Shereff re matters relevant to same (.1).
B190 01/31/25	Other Contested Matters E. Shereff	3.20	4,064.00	Targeted document review based on ongoing investigation (3.2).



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Task / Date	Desc. / Name	Hours	Amount	Description
B190 01/31/25	Other Contested Matters J. Haims	1.00	2,015.00	Correspondence with litigation team re D&O investigation, Debtor document production, and strategy (1.0).
B190 01/31/25	Other Contested Matters N. Rowles	0.40	578.00	Review requests for notice to be filed in sale order appeals (.2); correspondence with Cole Schotz team re same (.1); review notice of dismissal of Roundtipping appeal (.1).
B195 01/21/25	Non-Working Travel N. Rowles	1.50	2,167.50	Travel to Wilmington for January 21 hearing (.7); travel back from Wilmington from January 21 hearing (time reduced by 50%) (.8).
B310 01/07/25	Claims Administration & Object K. Going	0.80	1,488.00	Outline strategy for administrative claims issues (.8).
B310 01/09/25	Claims Administration & Object N. Rowles	1.10	1,589.50	Review multiple motions to pay administrative expense claims (1.1).
B310 01/14/25	Claims Administration & Object N. Rowles	0.30	433.50	Review motions for payment of administrative expense claims (.3).



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Task / Date	Desc. / Name	Hours	Amount	Description
B310 01/15/25	Claims Administration & Object K. Going	0.80	1,488.00	Review administrative objections (.8).
B310 01/16/25	Claims Administration & Object N. Rowles	0.50	722.50	Review motions for immediate payment of administrative expense claims filed on docket (.5).
B310 01/17/25	Claims Administration & Object K. Going	0.80	1,488.00	Internal discussion regarding administrative claim issues (.8).
B310 01/24/25	Claims Administration & Object K. Going	0.50	930.00	Internal discussions on administrative claims and committee request (.5).
B310 01/27/25	Claims Administration & Object D. Azman	1.20	2,112.00	Communication with Davis Polk re administrative bar date issues (.2); develop strategy re same (.5); call with various administrative creditors re case strategy (.5).
B310 01/28/25	Claims Administration & Object K. Going	2.00	3,720.00	Review administrative claim bar date motion (.7); review research regarding same (.8); prepare and participate in call with Debtors regarding same (.5)



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Big Lots, Inc. Creditors' Committee

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Task / Date	Desc. / Name	Hours	Amount	Description
B310 01/28/25	Claims Administration & Object D. Azman	1.90	3,344.00	Communications with Debtors counsel and internally re administrative claims bar date and related process (1.9).
B310 01/28/25	Claims Administration & Object N. Rowles	1.20	1,734.00	Participate in call with Committee's and Debtors' counsel regarding administrative claims bar date motion (.5); review draft motion in connection with same (.3); review recent docket filings, including motions for payment of administrative expense claims (.2); participate in call with Committee professionals re same (.2).
B310 01/28/25	Claims Administration & Object S. Lutkus	0.30	547.50	Participate in call with MWE, Cole Schotz, and Davis Polk teams re matters relevant to administrative bar date motion (partial attendance) (.3).
B310 01/28/25	Claims Administration & Object C. Catanese	1.00	1,145.00	Conduct research re administrative claim allowance (.5); conference with MWE and DP teams re same (.5).
B310 01/30/25	Claims Administration & Object C. Catanese	0.30	343.50	Conference with MWE and Davis Polk re administrative claims bar date (.3).



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Task / Date	Desc. / Name	Hours	Amount	Description
B310 01/30/25	Claims Administration & Object N. Rowles	0.30	433.50	Participate in call with Committee and Debtor counsel regarding administrative expense claims bar date motion (.3).
Total Hours		198.10	Total For Services	\$295,219.50

Task Code Summary

Task Code	Description	Hours	Amount
B110	Case Administration	6.80	10,116.50
B130	Asset Disposition	23.80	37,164.00
B140	Relief from Stay/Adequate Protection Proceedings	0.60	1,095.00
B150	Mtgs/Communications w/Creditor	25.10	35,473.00
B155	Court Hearings	13.00	19,856.50
B160	Fee/Employment Applications	28.70	45,529.00
B190	Other Contested Matters	85.60	122,299.00
B195	Non-Working Travel	1.50	2,167.50
B310	Claims Administration & Object	13.00	21,519.00
		198.10	295,219.50



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Client: 125264
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Timekeeper Summary

Name	Hours	Rate	Amount
D. Azman	6.90	1,760.00	12,144.00
C. Catanese	17.60	1,145.00	20,152.00
K. Going	14.20	1,860.00	26,412.00
J. Haims	10.10	2,015.00	20,351.50
D. Hurst	18.20	1,860.00	33,852.00
S. Lutkus	18.00	1,825.00	32,850.00
N. Rainey	3.20	550.00	1,760.00
N. Rowles	53.20	1,445.00	76,874.00
E. Shereff	55.30	1,270.00	70,231.00
D. Valentino	0.80	295.00	236.00
S. Wright	0.60	595.00	357.00
Totals	198.10		<u>\$295,219.50</u>

EXHIBIT B

Expense Detail



**McDermott
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Big Lots, Inc. Creditors' Committee

Client: 125264
Invoice: 3983494
Invoice Date: 02/21/2025

Costs and Other Charges

Timekeeper	Date	Description	Qty	Amount
D. Azman	12/29/24	Transportation/Parking Roundtrip Air Travel (Business Class) West Palm Beach, FL to Philadelphia, PA	0.00	1,944.96
N. Rowles	12/28/24	Transportation/Parking One Way Amtrak Train Travel New York, NY to Wilmington, DE	0.00	167.00
N. Rowles	12/29/24	Transportation/Parking Uber Car Service Penn Station to Residence	0.00	32.34
N. Rowles	12/30/24	Travel Expenses 12/29/2024 – 12/30/2024 Hotel Accommodations Two Rooms [D. Azman and N. Rowles] The Quoin Hotel - Wilmington, Delaware Attend Sale Hearing	0.00	547.80
N. Rowles	12/30/24	Business Meal Working/OT Dinner [1 person] Out of Town Travel [Wilmington, Delaware]	0.00	38.32
N. Rowles	12/31/24	Business Meal Working/OT Snack [1 person] Out of Town Travel [Wilmington, Delaware]	0.00	15.00
N. Rowles	12/31/24	Transportation/Parking One Way Amtrak Train Travel Wilmington, DE to NYC Penn Station	0.00	89.00
N. Rowles	12/31/24	Transportation/Parking One Way Amtrak Train Travel NYC Penn Station to Springfield, MA	0.00	115.00
N. Rowles	12/31/24	Travel Expenses 12/30/2024 – 12/31/2024 Hotel Accommodations Two Rooms [D. Azman and N. Rowles]	0.00	575.80



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Big Lots, Inc. Creditors' Committee

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Timekeeper	Date	Description	Qty	Amount
		The Quoin Hotel - Wilmington, Delaware Attend Rescheduled Sale Hearing		
N. Rowles	12/31/24	Business Meal Working/OT Snack [1 person] Out of Town Travel [Wilmington, Delaware]	0.00	6.00
N. Rowles	01/01/25	Transportation/Parking Uber Car Service Penn Station to Residence	0.00	16.38
N. Rowles	01/21/25	Transportation/Parking Uber Car Service Residence to Penn Station	0.00	34.77
N. Rowles	01/21/25	Transportation/Parking Uber Car Service Wilmington Train Station to MWE Offices	0.00	10.80
N. Rowles	01/21/25	Transportation/Parking Uber Car Service MWE Office to Wilmington Train Station	0.00	10.87
N. Rowles	01/21/25	Transportation/Parking Uber Car Service Penn Station to Residence	0.00	26.67
N. Rowles	01/21/25	Transportation/Parking Round trip Amtrak Train Travel New York, NY to Wilmington, DE	0.00	256.00
Total Costs and Other Charges				\$3,886.71